


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> .	
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial      Last name				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State      Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** **Wage and Tax Statement** **2005** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		<b>1</b> Gross distribution \$		OMB No. 1545-0119  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$				
		<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>				
PAYER'S Federal identification number	RECIPIENT'S identification number	<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$		<b>Copy B</b> Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		<b>5</b> Employee contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$	%	
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$		
Account number (optional)		<b>10</b> State tax withheld \$ \$		<b>11</b> State/Payer's state no.		<b>12</b> State distribution \$ \$
		<b>13</b> Local tax withheld \$ \$		<b>14</b> Name of locality		<b>15</b> Local distribution \$ \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		<b>1</b> Gross distribution \$		OMB No. 1545-0119  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$				
		<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>				
PAYER'S Federal identification number	RECIPIENT'S identification number	<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$		<b>Copy B</b> Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		<b>5</b> Employee contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
		<b>7</b> Distribution code	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$	%	
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$		
Account number (optional)		<b>10</b> State tax withheld \$ \$		<b>11</b> State/Payer's state no.		<b>12</b> State distribution \$ \$
		<b>13</b> Local tax withheld \$ \$		<b>14</b> Name of locality		<b>15</b> Local distribution \$ \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

For the year Jan. 1-Dec. 31, 2005,  
or other tax year  
beginning \_\_\_\_\_, 2005  
ending \_\_\_\_\_, 20\_\_.

**Complete  
form using  
BLACK INK**

Place label here or print





See page 27 before assembling return

PAPER CLIP payment here

Your social security number     		Spouse's social security number     	
Your legal last name		Legal first name and middle initial	
If a joint return, spouse's legal last name		Spouse's legal first name and middle initial	
Home address (number and street)			
City or post office		State	Zip code
<b>Filing status</b> Check <input checked="" type="checkbox"/> box <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above. _____ <input type="checkbox"/> Head of household (see page 6). Also, check here if married. <input type="checkbox"/>		<b>State election campaign fund</b> If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund. <b>Tax district</b> Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> <b>County of</b> _____ <b>School district</b> Fill in your school district number (see page 38) _____	

1	Federal adjusted gross income (see page 7)	1	_____	.00
	W-2 wages included in line 1		_____	.00
2	State and municipal interest (see page 7)	2	_____	.00
3	Capital gain/loss addition (see page 7)	3	_____	.00
4	Other additions (fill in code number and amount, see page 7)		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____		.. Total	4 _____ .00
5	Add the amounts in the right column for lines 1 through 4	5	_____	.00
6	State tax refund (Form 1040, line 10)	6	_____	.00
7	United States government interest	7	_____	.00
8	Unemployment compensation (see page 9)	8	_____	.00
9	Social security adjustment (see page 9)	9	_____	.00
10	Capital gain/loss subtraction (see page 10)	10	_____	.00
11	Other subtractions (fill in code number and amount, see page 10)		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____		.. Total	11 _____ .00
12	Add lines 6 through 11	12	_____	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____	.00



<b>14</b>	Wisconsin income from line 13 .....	<b>14</b>	_____	<b>.00</b>
<b>15</b>	Standard deduction. See table on page 30, <b>OR</b> ▼ .....	<b>15</b>	_____	<b>.00</b>
	If someone else can claim you (or your spouse) as a dependent, see page 17 and check box ► <input type="checkbox"/>			
<b>16</b>	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 .....	<b>16</b>	_____	<b>.00</b>
<b>17</b>	Deduction for exemptions (from line 6 of Exemption Worksheet on page 17) .....	<b>17a</b>	_____	<b>.00</b>
	<b>b</b> Fill in number of dependents (do not count yourself or your spouse) ..... ► _____			
	<b>c</b> If you (or your spouse if filing joint) were age 65 or over, check appropriate box(es) ..... ► <input type="checkbox"/> You <input type="checkbox"/> Spouse			
<b>18</b>	Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0. This is your taxable income .....	<b>18</b>	_____	<b>.00</b>
<b>19</b>	Tax (see table on page 31) .....	<b>19</b>	_____	<b>.00</b>
<b>20</b>	Itemized deduction credit. Attach Schedule 1, page 4 .....	<b>20</b>	_____	<b>.00</b>
<b>21</b>	Armed forces member credit (must be stationed outside U.S. See page 18) .....	<b>21</b>	_____	<b>.00</b>
<b>22</b>	School property tax credit			
	<b>a</b> Rent paid in 2005—heat included _____ <b>.00</b>	} Find credit from table page 19 ...	<b>22a</b>	_____ <b>.00</b>
	Rent paid in 2005—heat not included _____ <b>.00</b>			
	<b>b</b> Property taxes paid on home in 2005 _____ <b>.00</b>	} Find credit from table page 20 ...	<b>22b</b>	_____ <b>.00</b>
<b>23</b>	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 20 ....	<b>23</b>	_____	<b>.00</b>
<b>24</b>	Add credits on lines 20 through 23 .....	<b>24</b>	_____	<b>.00</b>
<b>25</b>	Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0 .....	<b>25</b>	_____	<b>.00</b>
<b>26</b>	Alternative minimum tax. Attach Schedule MT .....	<b>26</b>	_____	<b>.00</b>
<b>27</b>	Add lines 25 and 26 .....	<b>27</b>	_____	<b>.00</b>
<b>28</b>	Married couple credit. Attach Schedule 2, page 4 .....	<b>28</b>	_____	<b>.00</b>
<b>29</b>	Other credits: ..... <b>a</b> Schedule MS ..... <b>.00</b>			
	<b>b</b> Schedule DI _____ <b>.00</b> <b>c</b> Schedule VC (Part I) _____ <b>.00</b>			
	<b>d</b> Schedule VC (Part II) _____ <b>.00</b> ..... Total ► <b>29</b> _____ <b>.00</b>			
<b>30</b>	Add lines 28 and 29 .....	<b>30</b>	_____	<b>.00</b>
<b>31</b>	Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0. This is your net tax .....	<b>31</b>	_____	<b>.00</b>
<b>32</b>	Recycling surcharge. Attach Schedule RS .....	<b>32</b>	_____	<b>.00</b>
<b>33</b>	Sales and use tax due on out-of-state purchases (see page 22) .....	<b>33</b>	_____	<b>.00</b>
<b>34</b>	Endangered resources donation (decreases refund or increases amount owed) .... 	<b>34</b>	_____	<b>.00</b>
<b>35</b>	Packers football stadium donation (decreases refund or increases amount owed) .... 	<b>35</b>	_____	<b>.00</b>
<b>36</b>	Breast cancer research donation (decreases refund or increases amount owed) .... 	<b>36</b>	_____	<b>.00</b>
<b>37</b>	Veterans trust fund donation (decreases refund or increases amount owed) .... 	<b>37</b>	_____	<b>.00</b>
<b>38</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 23) ..... <b>.00</b> x .33 = .....	<b>38</b>	_____	<b>.00</b>
<b>39</b>	Add lines 31 through 38 .....	<b>39</b>	_____	<b>.00</b>



Name(s) shown on Form 1		Your social security number <div style="text-align: center; margin-top: 5px;"> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> </div>	
<b>40</b>	Amount from line 39.....	<b>40</b>	.00
<b>41</b>	Wisconsin tax withheld. Attach withholding statements ...	<b>41</b>	.00
<b>42</b>	2005 estimated tax payments and amount applied from 2004 return .....	<b>42</b>	.00
<b>43</b>	Earned income credit. Qualifying children ... <span style="border: 1px solid black; padding: 0 10px;"> </span> Federal credit ... <u>                    .00                    </u> x <u>                    </u> % = .....	<b>43</b>	.00
<b>44</b>	Farmland preservation credit. Attach Schedule FC .....	<b>44</b>	.00
<b>45</b>	Net income tax paid to another state (see page 24) .. <span style="border: 1px solid black; padding: 0 10px;"> </span>	<b>45</b>	.00
<b>46</b>	Homestead credit. Attach Schedule H or H-EZ .....	<b>46</b>	.00
<b>47</b>	Farmland tax relief credit. Property taxes on farmland .. <u>                    .00                    </u> x .20 = .....	<b>47</b>	.00
<b>48</b>	Eligible veterans and surviving spouses property tax credit ..	<b>48</b>	.00
<b>49</b>	Add lines 41 through 48 .....	<b>49</b>	.00
<b>50</b>	If line 49 is larger than line 40, subtract line 40 from line 49. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>50</b>	.00
<b>51</b>	Amount of line 50 you want <b>REFUNDED TO YOU</b> .....	<b>51</b>	.00
<b>52</b>	Amount of line 50 you want <b>APPLIED TO YOUR 2006 ESTIMATED TAX</b> .....	<b>52</b>	.00
<b>53</b>	If line 49 is smaller than line 40, subtract line 49 from line 40. This is the <b>AMOUNT YOU OWE.</b> Paper clip payment to front of return.....	<b>53</b>	.00
<b>54</b>	Underpayment interest. Also include on line 53 .....	<b>54</b>	.00

I-010ai



**Attach (paper clip) copies of your federal income tax return and schedules.**

**Assemble your return (pages 1-4) and withholding statements in the order listed on page 27.**

## Sign here

▼ **Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Daytime phone

(      )

Mail your return to:

Wisconsin Department of Revenue

If tax due ..... PO Box 268, Madison WI 53790-0001

If refund or no tax due ..... PO Box 59, Madison WI 53785-0001

If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								



Complete form using **BLACK INK**

For 2005 or taxable year beginning \_\_\_\_\_, 2005, ending \_\_\_\_\_, 20

Claimant's legal last name	Claimant's legal first name and initial	Check proper box:  <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (including publicly traded partnership or LLC treated as corporation) <input type="checkbox"/> Trust or Estate	Claimant's social security number 
Spouse's legal last name	Spouse's legal first name and initial		Spouse's social security number 
Home address (number and street)			<b>▲ IMPORTANT ▲</b> Individuals must enter their social security number(s).
City or post office	State      Zip code	Daytime telephone number (    )	

**Questions** Questions 1 through 7 **must** be answered (see instructions, page 4).

- 1 a Individuals – Were you a legal resident of Wisconsin for all of 2005? (If “No,” you do not qualify.) . . . 1a ☐ Yes ☐ No  
 b Corporations – Were you organized under the laws of Wisconsin? (If “No,” you do not qualify.) . . . 1b ☐ Yes ☐ No
- 2 Have you been notified that you are in noncompliance with **any** soil and water conservation plan or standard? . . . . . 2 ☐ Yes ☐ No
- 3 Have the 2004 property taxes for all of the farmland on which this claim is based been paid in full? . . . 3 ☐ Yes ☐ No
- 4 What is the number of acres on which this claim is based? (If your claim is based on less than 35 acres, you do not qualify.) . . . . . 4  ACRES
- 5 Did the farmland produce gross farm profits of at least \$6,000 during 2005 or a total of at least \$18,000 during 2003, 2004, and 2005 combined? . . . . . 5 ☐ Yes ☐ No
- 6 Were at least 35 acres of the farmland on which this claim is based enrolled in the Conservation Reserve Program during 2005? . . . . . 6 ☐ Yes ☐ No
- 7 If the farmland was used by someone else who met the requirement in question 5, what is that person's name and address? \_\_\_\_\_

**Household Income** Complete lines 8 through 10.

- 8 Taxable income and dependents' farm income (see instructions, page 4). **Use Dollars Only**
- a Individuals (including partners and all corporate shareholders) –
- (1) Income from line 13 of Form 1 (Form 1NPR filers see instructions). . . . . 8a(1) \_\_\_\_\_ .00
- (2) Spouse's income from Wisconsin income tax return (if married filing separately) . . . . . 8a(2) \_\_\_\_\_ .00
- (3) Farm income of dependents under age 18 – Complete the worksheet below . . . . . 8a(3) \_\_\_\_\_ .00

Name	Birth Date	Farm Income
		.00
		.00
		.00
Total farm income – fill in here and on line 8a(3) above . . . . .		.00

**Note:** If you have more than 3 dependents with farm income, attach a separate schedule.

- b Corporations – Income from Wisconsin Form 4 or 5 (see instructions) . . . . . 8b \_\_\_\_\_ .00
- c Trusts and Estates – Total from Income Worksheet on page 5 . . . . . 8c \_\_\_\_\_ .00
- 9 Other household income and adjustments (see instructions, pages 5 through 7).
- a Depreciation . . . . . 9a \_\_\_\_\_ .00
- b Nonfarm business losses . . . . . 9b \_\_\_\_\_ .00
- c Amortization . . . . . 9c \_\_\_\_\_ .00
- d Capital gains not taxable . . . . . 9d \_\_\_\_\_ .00
- e Capital loss carryforwards . . . . . 9e \_\_\_\_\_ .00
- f Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments) . . . . . 9f \_\_\_\_\_ .00
- g Child support, maintenance payments, and other support money (court ordered) . . . . . 9g \_\_\_\_\_ .00
- h Contributions to deferred compensation plans . . . . . 9h \_\_\_\_\_ .00
- i Contributions to IRAs, self-employed SEP, SIMPLE, and qualified plans . . . . . 9i \_\_\_\_\_ .00
- j Depletion expense and intangible drilling costs . . . . . 9j \_\_\_\_\_ .00
- k Add lines 8 through 9j. Enter here and on line 9L, at the top of page 2 . . . . . 9k \_\_\_\_\_ .00



9 L	Fill in the amount from line 9k (page 1) here .....	9L	<u>.00</u>
m	Gain from sale of home excluded for federal tax purposes (see instructions) .....	9m	<u>.00</u>
n	Nontaxable housing allowance provided to a member of the clergy .....	9n	<u>.00</u>
o	Income of a nonresident or part-year resident spouse .....	9o	<u>.00</u>
p	Interest on state and municipal bonds .....	9p	<u>.00</u>
q	Interest on United States securities .....	9q	<u>.00</u>
r	IRA, SEP, SIMPLE, distributions from retirement plans, pension, annuity, railroad retirement, and veterans' pension or disability payments .....	9r	<u>.00</u>
s	Military compensation or cash benefits .....	9s	<u>.00</u>
t	Nontaxable income from sources outside Wisconsin .....	9t	<u>.00</u>
u	Nontaxable income of a Native American .....	9u	<u>.00</u>
v	Rent reduction for a resident manager .....	9v	<u>.00</u>
w	Scholarships, fellowships, and grants .....	9w	<u>.00</u>
x	Social security and SSI payments (do not include Title XX payments) .....	9x	<u>.00</u>
y	Unemployment compensation .....	9y	<u>.00</u>
z	Workers' compensation and nontaxable loss of time insurance (for example, sick pay) .....	9z	<u>.00</u>
10	TOTAL HOUSEHOLD INCOME – Add lines 9L through 9z. ....	10 ▶	<u>.00</u>

**Credit Computation** Complete lines 11 through 18, as applicable (see instructions, pages 7 through 9).

11 a	Fill in the net 2005 property taxes on which this claim is based .....	▶ 11a	<u>.00</u>
b	Fill in the SMALLER of the amount on line 11a or \$6,000 .....	11b	<u>.00</u>
12	Using the income amount on line 10, fill in the appropriate amount from <b>TABLE 1</b> , page 15. ....	12	<u>.00</u>
13	Subtract line 12 from line 11b (if line 12 exceeds line 11b, fill in 0) .....	13	<u>.00</u>
14	Using the amount on line 13, fill in the appropriate amount from <b>TABLE 2</b> , page 16 .....	14	<u>.00</u>
15	<b>Regular Credit</b> – Check box to indicate the percentage of credit for which you qualify:		
a	<input type="checkbox"/> 100% – Fill in amount from line 14 .....	15a	<u>.00</u>
b	<input type="checkbox"/> 80% – Fill in 80% of line 14 amount .....	15b	<u>.00</u>
c	<input type="checkbox"/> 70% – Fill in 70% of line 14 amount .....	15c	<u>.00</u>
d	<input type="checkbox"/> Multiple Percentages – From line 21 of <b>WORKSHEET 2</b> , page 12 ..	15d	<u>.00</u>
16	<b>10% Special Minimum Credit</b> – Fill in 10% of line 11b .....	16	<u>.00</u>
17	<b>Credit Based On Prior Year's Law</b> – Fill in amount from line 13 of <b>WORKSHEET 1</b> , page 11 – available only if your agreement was effective before 8/15/91 .....	17	<u>.00</u>
18	<b>FARMLAND PRESERVATION CREDIT</b> – Fill in the LARGEST of line 15a through 17 on line 18. Fill in the credit from line 18 on one of the following lines: line 44 of Form 1; line 69 of Form 1NPR; line 1, Schedule C2, of Form 4 or Form 5; or line 18 of Form 2 .....		
		18 ▶	<u>.00</u>

**Certification** If applicable, check the box on line 19 to certify both of the following (see instructions, page 9):

- 19 a None of the information on my previously submitted zoning certificate has changed, and  
 b I have notified the county land conservation committee that I intend to file a 2005 Schedule FC .. 19 ☐

**Sign Here** *This farmland preservation credit claim and all attachments are true, correct, and complete to the best of my knowledge.*

Claimant's signature

Date



**ADJUSTMENTS TO CONVERT 2005 FEDERAL  
ADJUSTED GROSS INCOME AND ITEMIZED  
DEDUCTIONS TO THE AMOUNTS ALLOWABLE  
FOR WISCONSIN**

◆ Attach to Wisconsin Form 1 or Form 1NPR ◆

**2005**

Name(s) shown on Form 1 or Form 1NPR

Your social security number

**PART I – FEDERAL ADJUSTED GROSS INCOME**

(Read instructions before completing Schedule I)

1. Fill in your 2005 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) ..... 1 \_\_\_\_\_
2. Capital gains and losses (federal Schedule D)
  - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount ..... 2a \_\_\_\_\_
  - b. Fill in any gain reported on line 13, Form 1040 ..... 2b ( \_\_\_\_\_ )
  - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040  
(attach revised Schedule D and any accompanying forms and schedules) ... 2c \_\_\_\_\_
  - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses ..... 2d \_\_\_\_\_
3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
  - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount ..... 3a \_\_\_\_\_
  - b. Fill in any gain reported on line 14, Form 1040 ..... 3b ( \_\_\_\_\_ )
  - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised  
Form 4797, Form 4684, and any accompanying forms and schedules) ..... 3c \_\_\_\_\_
  - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses ..... 3d \_\_\_\_\_
4. Combine lines 1, 2d, and 3d ..... 4 \_\_\_\_\_
5. Other adjustments:

Description	COL. I Amount per 2005 federal return	COL. II Amount deter- mined under IRC in effect for Wisconsin	COL. III Difference (see line 5 instructions)
a. _____			
b. _____			
c. _____			
d. _____			
e. _____			
f. _____			
g. _____			
h. _____			
i. Total difference (combine amounts in Col. III) .....			5i _____

6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin  
(combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR.  
(Note: The above figures must also be used to complete Columns A and B for each of the lines 1  
through 31 of Form 1NPR.) ..... 6 \_\_\_\_\_

## PART II – ITEMIZED DEDUCTIONS

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7. Adjustments:

		<b>COL. I</b> Amount per 2005 federal return	<b>COL. II</b> Amount determined under IRC in effect for Wisconsin
	Description		
a.	Medical expense		
b.	Contributions		
c.	Other (specify)		

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

**SCHEDULE 2440W**

Wisconsin Department of Revenue

**Attach to Wisconsin Form 1  
or 1NPR****Disability Income Exclusion****(Applies Only to Disabled Retirees Under Age 65)  
See instructions on back.****2005**

Name(s) shown on Form 1 or Form 1NPR

Your social security number

| |

Date you retired		Employer's name (also give payer's name, if other than employer)
Yourself		
Spouse		

	(1) YOURSELF	(2) SPOUSE
1 Fill in the amount of your disability pay which is included in your federal adjusted gross income .....	1	
2 Excludable disability pay (see instructions):		
(a) Multiply \$100 by the number of weeks for which your disability payments were at least \$100. Fill in the total .....	2a	
(b) If you received disability payments of less than \$100 for any week, fill in the total amount you received for all such weeks .....	2b	
(c) If you received disability payments for less than a week, fill in the smaller amount of either the amount you received or the highest exclusion allowable for the period (see instructions) .....	2c	
(d) Add lines 2a, 2b, and 2c. Fill in the total .....	2d	
3 Add amounts on line 2d, columns (1) and (2). Fill in the total in column (2) .....		3
4 Fill in the smaller of line 1 (total of columns (1) and (2)) or line 3 .....		4
5 Limit on exclusion (see instructions):		
(a) Fill in adjusted gross income from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ .....	5a	
(b) Amount used to figure any exclusion decrease .....	5b	\$15,000.00
(c) Subtract line 5b from line 5a. If line 5b is more than line 5a, fill in -0- .....		5c
6 Subtract line 5c from line 4 and fill in on line 6. If line 5c is more than line 4, fill in -0-.		
Full-year residents – This is your disability income exclusion. Fill in this amount on line 11 of Form 1. If filing Form 1NPR, see the instructions for line 1 or line 10 of Form 1NPR. (Part-year residents – complete lines 7 and 8 below.) .....		6
7 Part-year residents – Divide line 6 by the number of weeks you received disability payments .....		7
8 Part-year residents – Multiply line 7 by the number of weeks you were a Wisconsin resident and received disability payments. This is your disability income exclusion. Fill in here and see the instructions for line 1 or line 10 of Form 1NPR .....		8
9 If you filed a physician's statement for this disability in an earlier year, please check this box. <input type="checkbox"/>		
You do not have to file another statement. If you have not, you must file a physician's statement (see instructions).		

**Physician's Statement of Permanent and Total Disability****Please complete and return to taxpayer.**

Name of disabled taxpayer	Social security number

I certify that the taxpayer named above was (check only one box – please see instructions below)

- (1) ☐ Permanently and totally disabled on January 1, 1976, or January 1, 1977.
- (2) ☐ Permanently and totally disabled on the date he or she retired. Date retired ►

Physician's name	Physician's address
Physician's signature	Date

**Instructions for Statement****Taxpayer**

Please fill in your name and social security number. If you retired after December 31, 1976, fill in your retirement date in the space after box (2).

**Physician**

Box (1) applies to taxpayers who retired before January 1, 1977.

Box (2) applies to taxpayers who retired after December 31, 1976.

**What is Permanent and Total Disability?**

A person is permanently and totally disabled when –

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and
- A physician determines that the disability (a) has lasted or can be expected to last continuously for at least a year; or (b) can be expected to lead to death.